

S 2554 IS

109th CONGRESS  
2d Session  
**S. 2554**

To amend the Internal Revenue Code of 1986 to expand the permissible use of health savings accounts to include premiums for non-group high deductible health plan coverage.

**IN THE SENATE OF THE UNITED STATES**

**April 5, 2006**

Mr. ENSIGN (for himself and Mr. DEWINE) introduced the following bill; which was read twice and referred to the Committee on Finance

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**A BILL**

To amend the Internal Revenue Code of 1986 to expand the permissible use of health savings accounts to include premiums for non-group high deductible health plan coverage.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the 'Affordability in the Individual Market Act'.

**SEC. 2. USE OF HEALTH SAVINGS ACCOUNTS FOR NON-GROUP HIGH DEDUCTIBLE HEALTH PLAN PREMIUMS.**

(a) In General- Section 223(d)(2)(C) of the Internal Revenue Code of 1986 (relating to exceptions) is amended by striking 'or' at the end of clause (iii), by striking the period at the end of clause (iv) and inserting ', or', and by adding at the end the following new clause:

'(v) a high deductible health plan, other than a group health plan (as defined in section 5000(b)(1)).'

(b) Effective Date- The amendment made by this section shall apply to taxable years beginning after December 31, 2006.

*END*